

May 20, 1933

Mr. Lynn Earley
County Assessor
Florence, Arizona

Dear Sir:

In reply to your letter of May 10, 1933, I advise that it is the general rule that the exemption of public property from taxation does not extend to improvements on the public lands made by preemptioners, homestead and other claimants or occupants at their own expense, and these are taxable.

It has, however, been held that improvements made by homestead claimants are not liable to taxation until the claimants are entitled to make their final proof of cultivation in settlement. See 61 C. J. 364.

Very truly yours,

Attorney General

By

Assistant Attorney General.

CLS:w

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